

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE

IN RE: : Chapter 11  
:   
VALLEY MEDIA, INC., : Bankruptcy Case No. 01-11353-PJW  
:   
Debtor. :   
\_\_\_\_\_: \_\_\_\_\_  
:   
COMMONWEALTH OF MASSACHUSETTS :   
DEPARTMENT OF REVENUE, :   
:   
Appellant/Creditor, :   
:   
v. : Civil Action No. 05-179-JJF  
:   
VALLEY MEDIA, INC., :   
:   
Appellee/Debtor. :   
:

**FINAL ORDER**

At Wilmington, this 28 day of February 2006 for the reasons discussed in the Memorandum Opinion issued this date;

IT IS HEREBY ORDERED that:

1. The January 13, 2005 Order of the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") granting the Debtor's Fifth Omnibus Objection (Substantive) To Claims (Re: D.I. 1287) and disallowing the proof of claim filed by Appellant, the Commonwealth of Massachusetts Department of Revenue, for sales taxes related to drop shipments of the Debtor, Valley Media, Inc. is **AFFIRMED**.

2. Valley Media's Liquidating Trustee's Motion For Leave To File A Sur-Reply Brief In Response To Appellant's Reply Brief

(D.I. 12) is DENIED.

  
UNITED STATES DISTRICT COURT